

## Calendar No. 426

110TH CONGRESS  
1ST SESSION**S. 2184**

To amend the Internal Revenue Code of 1986 to permanently allow penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days.

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IN THE SENATE OF THE UNITED STATES

OCTOBER 17, 2007

Mrs. DOLE introduced the following bill; which was read the first time

OCTOBER 18, 2007

Read the second time and placed on the calendar

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**A BILL**

To amend the Internal Revenue Code of 1986 to permanently allow penalty-free withdrawals from retirement plans for individuals called to active duty for at least 179 days.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “National Guard and  
5       Reservists Financial Relief Act”.

1 **SEC. 2. PERMANENTLY ALLOWANCE OF PENALTY-FREE**  
2 **WITHDRAWALS FROM RETIREMENT PLANS**  
3 **FOR INDIVIDUALS CALLED TO ACTIVE DUTY**  
4 **FOR AT LEAST 179 DAYS.**

5 (a) IN GENERAL.—Section 72(t)(2)(G)(iv) of the In-  
6 ternal Revenue Code of 1986 (relating to application of  
7 subparagraph) is amended by striking “and before Decem-  
8 ber 31, 2007” and all that follows.

9 (b) EFFECTIVE DATE.—The amendment made by  
10 this section shall apply to distributions made after the  
11 date of the enactment of this Act.



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